

valuations of real estate; and shall, as near as may be, made [make] the city tax-list correspond with the tax-list given into the county by the citizens of Greensboro upon all subjects embraced in both lists.

SEC. 49. That all persons who are liable for a poll-tax to the said city and shall wilfully fail to give themselves in, and all persons who own property and who wilfully fail to list it within the time allowed by law as aforesaid, shall be deemed guilty of a misdemeanor to the same extent as for a failure to list State and county taxes, and on conviction thereof before the mayor of said city, or any justice of the peace, shall be fined not more than twenty-five dollars or imprisoned not more than ten days; and it shall be the duty of the tax-collector of said city to prosecute offenders against this section.

Failure to list,  
&c., a misde-  
meanor.

Duty of tax col-  
lector to prose-  
cute.

Levy of taxes.

SEC. 50. That as soon as the clerk shall have furnished the assessment-roll as provided, and the same shall have been revised by the board, the board of aldermen shall proceed to levy the taxes on such subjects of taxation as provided in the charter, and shall place the tax-list in the hands of the collector for collection, who shall proceed forthwith in the collection, and shall complete the same on or before the first day of October next ensuing, and shall pay the moneys as they are collected to the treasurer; and the collector for his compensation shall receive not exceeding five per cent. on the amount collected.

Duty of tax-col-  
lector.

Compensation.

SEC. 51. That if any person liable to taxes on subjects directed to be listed shall fail to pay them within the time prescribed for collection, the collector shall proceed forthwith to collect the same by distress and sale, after public advertisement for the space of ten days in some newspaper published in the city, if the property to be sold be personalty, and of thirty days if the property be realty.

Collection by dis-  
tress and sale.

SEC. 52. That when the tax due on any lot or other land (which is hereby declared to be a lien on the same) shall remain unpaid on the first day of October, and there is no other visible estate but such lot or land of the person in whose name it is listed liable to distress and sale known to the collector, he shall report the fact to the aldermen, together with a particular description of the real estate, and thereupon the aldermen shall direct the same to be sold at the court-house door by the collector, after advertising for thirty days in some newspaper published in the city, which the collector shall do. And the collector shall divide the said land into as many parts as may be convenient (for such purpose he is authorized to employ a surveyor) and shall sell as many parts thereof as may be required to pay said taxes and all expenses attendant thereon. If the same cannot be conveniently divided, the collector shall sell the whole; and if no person will pay the whole of the taxes and expenses for the whole land, the same shall be struck off to the city; and if not redeemed as herein-after provided, shall belong to said city in fee.

Sale of real estate  
for taxes.

Purchase by city